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W.P.No.3039 of 2026

**IN THE HIGH COURT OF JUDICATURE AT MADRAS**

DATED : 06.02.2026

CORAM :

**THE HONOURABLE MR.JUSTICE C.SARAVANAN**

W.P.No.3039 of 2026

and

W.M.P.Nos.3438 and 3440 of 2026

Tvl.Raj Blue Metal

(Represented by its Proprietor:Mr.Amirtharaj)

118/1A, Chinnamanali, Tiruchengode Taluk,

Namakkal – 637 410.

... Petitioner

Vs.

Assistant Commissioner (ST)(FAC)

(Also known as Commercial Tax Officer)

Tiruchengode (Rural), Namakkal

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records on the files of the Respondent herein in FORM GST DRC-07 with Reference No.ZD330625133006S dated 13.06.2025 issued along with detailed order in GSTIN:33AGSPA0131E1Z4/2020-21 also dated 13.06.2025 and quash the same.

For Petitioner : Mr.N.Chandirasekar

For Respondent : Ms.Amirtha Poonkodi Dinakaran,  
Government Advocate

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## **ORDER**

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In this writ petition, the petitioner has challenged the impugned order dated 13.06.2025 passed for the tax period 2020–2021.

2. By the impugned order, the demand proposed in the show cause notice in Form GST DRC-01 dated 09.08.2024 has been confirmed. The demand has been confirmed under the following two heads:

(i) Defect 1: Short Payment of Tax Due

(ii) Defect 2: Non-Payment of Tax Due on  
Seigniorage Fees Under RCM:-

3. Following the consistent view taken by this Court under similar circumstances, and considering the fact that similar issues are presently pending before the Hon'ble Supreme Court insofar as Defect No.II is concerned, this Court is inclined to grant partial relief subject to conditions.

4. Insofar as Defect No.I is concerned, the petitioner shall deposit 25% of the disputed tax confirmed under Defect No.I and file a reply to the show cause notice in Form GST DRC-01 dated 09.08.2024, treating the adjudication made in the impugned order relating to Defect No.I as an addendum to the said notice within a period of 30 days from the date of receipt of a copy of this order.



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5. Upon compliance with the above stipulations, the respondent shall pass a separate order with respect to Defect No.I. Insofar as Defect No.II is concerned, the issue is presently the subject matter before the Hon'ble Supreme Court.

6. Considering the above and following the consistent view taken by this Court under similar matters, the petitioner is directed to deposit 10% of the disputed tax as a condition for security in respect of Defect No.II. The respondent shall await the orders to be passed by the Hon'ble Supreme Court and thereafter proceed to pass in accordance with law.

7. The writ petition is disposed of with the above observations. No costs. Consequently, the connected W.M.Ps. are closed.

**06.02.2026**

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Neutral Citations: Yes/No

To:

Assistant Commissioner (ST)(FAC)  
(Also known as Commercial Tax Officer)  
Tiruchengode (Rural), Namakkal.



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**C.SARAVANAN, J.**

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